IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 346 OF 1988.

The Commissioner of Income-tax,
Bombay City-II, Bombay ... Applicant.

V/s.

American Bureau of Shipping ... Respondent.

None for the applicant.

None for the respondent.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 25.7.2005

P.C. :

. When this matter was called out today, nobody appeared on behalf of the applicant. It is needless to mention that prior to this date, on two occasions this reference was adjourned at the request of Shri Kotangale to enable him to take instructions from the department.

2. Today, on being asked, Shri Kotangale, who normally appears for the Revenue informed us that he has not been briefed in this matter as such he is unable to appear. Respondents have not been served by the Revenue. No material is placed on record to show that the department has taken any steps to serve the respondents.

3. Today, since nobody is appearing on behalf

of the applicant and that there is no material on record to show that the department has taken any step to serve the respondents-assessee, we cannot proceed to hear this reference in absence of respondents. This reference is pending since 1988. Reference cannot be kept pending for decades together. Even no steps were taken by the department either to engage Counsel or to instruct the standing Counsel or to effect service on the respondents-assessee.

4. In this view of the matter, we cannot do anything better than to return the reference unanswered.

. Copies of this order be forwarded to the concerned Ministry at Central Secretariat, New Delhi and also to the Chairman of the Central Board of Direct Taxes, New Delhi, for information.

(A.S. AGUIAR,J.) (V.C. DAGA,J.)